

TEST # 1

FORMS REQUIRED: FORM 355, SCH A, SCH B, SCH C, SCH E-1, SCH E, SCH CD

CORPORATION NAME: HELPING HORSES, INC.

EIN: 40-5555555

ADDRESS: 31 ANY STREET
ANYTOWN, MD 20901

PRINCIPAL PLACE OF BUSINESS:

31 ALL STREETS
SHEFFIELD MA 02157

STATE OF INCORPORATION: MA

DATE ESTABLISHED IN MA: 07-22-1983

STATE FORM INFORMATION

FORM 355, PAGE 1:

LINE 1: DOMESTIC
LINE 4: NO
LINE 5: NO
LINE 6: NO
LINE 7: NO
LINE 8: NO
LINE 9: NO
LINE 12: 1245
LINE 13: 13876
LINE 16: NO
LINE 17: NO

FORM 355 PAGE 2:

LINE 6: 2267
LINE 7: 3308
LINE 9: 13073
LINE 10: 4376
LINE 12: 1056
LINE 19: 20000
LINE 21: 21700
LINE 22: 40000
LINE 23: 17300
LINE 25: 40000

SCHEDULE A:

	A	B
LINE 1a:	4998164	2798972
LINE 1b:	1845000	
LINE 1c:	1385777	841466
LINE 1d:	85000	25000
LINE 1e:	545873	41678
LINE 1f:	87155	17431
LINE 1g:	127466	36419
LINE 1h:	77833	24906
LINE 1i:	376500	50200
LINE 1j:	25000	8000
LINE 1k:	787526	

SCHEDULE A (CONT):

LINE 2a: 276485
LINE 2b: 37833
LINE 3: 12897

	A	B
LINE 5a:	12948750	348723
LINE 5b:	8771600	
LINE 6:	833286	456299

SCHEDULE A PAGE 2:

LINE 8: 584677
LINE 9: 38655
LINE 12a: 800000
LINE 12b: 1734275
LINE 13: 2575000
LINE 15: 452775
LINE 19a: 2281055
LINE 19b: 785266
LINE 20: 475000
LINE 22: 70000
LINE 29: 22972828
LINE 30: 877276

SCHEDULE B:

LINE 11: 800000

SCHEDULE C:

LINE 2f: 877277
LINE 2g: 377266

SCHEDULE E-1:

LINE 2: 12000
LINE 3: 2000
LINE 4: 10000

SCHEDULE E:

LINE 7: 54776
LINE 8: 483590
LINE 9: 100000
LINE 10: 2000
LINE 11: 2000
LINE 12: 873277
LINE 14: 187270 (COST)
LINE 20: 16727
LINE 23: 15000

SCHEDULE CD:

LINE 2: 378730
Line 3a: 145760
LINE 3c: 32655

SCHEDULE E-2:

LINE 1b: 266577
LINE 2b: 93718
LINE 3b: 485276
LINE 4b: 308044

SCHEDULE F:

	MA	WORLDWIDE
LINE 1a:	8890482	
LINE 1b:	2400000	
LINE 2a:	12655286	
LINE 3a:	83276471	286542277
LINE 3b:	2865332	12795342
LINE 3c:	125000	125000
LINE 3d:	526299	1836772

A Check if:

1 Consolidated return (attach Form 851)

☐

2 Personal holding co. (attach Sch. PH)

☐

3 Personal service corp. (see instructions)

☐

4 Schedule M-3 required (attach Sch. M-3)

☐

Use IRS label. Otherwise, print or type.

Name
HELPING HORSES, INC.

Number, street, and room or suite no. (If a P.O. box, see page 7 of instructions.)
31 ANY STREET

City or town, state, and ZIP code
ANYTOWN MD 20901

B Employer identification number
40-555555

C Date incorporated
07-22-1983

D Total assets (see page 8 of instructions)
\$ 52,380,652

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1 a Gross receipts or sales	301,299,391	b Less returns and allowances		c Bal ▶	1c	301,299,391
	2 Cost of goods sold (Schedule A, line 8)					2	173,465,614
	3 Gross profit. Subtract line 2 from line 1c					3	127,833,777
	4 Dividends (Schedule C, line 19)					4	35,000
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10 Other income (see page 9 of instructions - attach schedule)					10	
	11 Total income. Add lines 3 through 10					11	127,868,777
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12	2,000,000
	13 Salaries and wages (less employment credits)					13	30,778,466
	14 Repairs and maintenance					14	87,005
	15 Bad debts					15	
	16 Rents					16	15,000,000
	17 Taxes and licenses					17	535,475
	18 Interest					18	4,002,456
	19 Charitable contributions (see page 11 of instructions for 10% limitation)					19	125,000
	20 Depreciation (attach Form 4562)	20	278,404				
	21 Less depreciation claimed on Schedule A and elsewhere on return	21a				21b	278,404
	22 Depletion					22	
	23 Advertising					23	725,000
	24 Pension, profit-sharing, etc., plans					24	
	25 Employee benefit programs					25	
	26 Other deductions (attach schedule)					26	72,753,717
	27 Total deductions. Add lines 12 through 26					27	126,285,523
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	1,583,254
29 Less: a Net operating loss deduction (see page 13 of instructions)	29a						
b Special deductions (Schedule C, line 20)	29b	28,000			29c	28,000	
30 Taxable income. Subtract line 29c from line 28					30	1,555,254	
31 Total tax (Schedule J, line 11)					31	472,463	
Tax and Payments	32 Payments: a 2003 overpayment credited to 2004	32a					
	b 2004 estimated tax payments	32b					
	c Less 2004 refund applied for on Form 4466	32c	(d Bal ▶	32d	
	e Tax deposited with Form 7004				32e		
	f Credit for tax paid on undistributed capital gains (attach Form 2439)				32f		
	g Credit for Federal tax on fuels (attach Form 4136). See instructions				32g		
	33 Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached					33	
	34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	472,463
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	
	36 Enter amount of line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶					36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 1120 (2004)

Schedule A		Cost of Goods Sold (see page 14 of instructions)	
1	Inventory at beginning of year	1	90,000
2	Purchases	2	84,005,609
3	Cost of labor	3	59,945,400
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	30,323,600
6	Total. Add lines 1 through 5	6	174,364,609
7	Inventory at end of year	7	898,995
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	173,465,614
9a Check all methods used for valuing closing inventory:			
(i) <input checked="" type="checkbox"/> Cost as described in Regulations section 1.471-3			
(ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.)			
b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			
d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO			
9d			
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?			
<input type="checkbox"/> Yes <input type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation			
<input type="checkbox"/> Yes <input type="checkbox"/> No			

Schedule C		Dividends and Special Deductions (see page 15 of instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)				70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)			35,000	80	28,000
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)				see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities				42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities				48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction				70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction				80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))				100	
9	Total. Add lines 1 through 8. See page 16 of instructions for limitation					28,000
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958				100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))				100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))				100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11					
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)					
15	Foreign dividend gross-up (section 78)					
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))					
17	Other dividends					
18	Deduction for dividends paid on certain preferred stock of public utilities					
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			35,000		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b					28,000

Schedule E		Compensation of Officers (see instructions for page 1, line 12, on page 10 of instructions)			
Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.					
(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule J Tax Computation (see page 17 of instructions)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
Important: Members of a controlled group, see page 17 of instructions.			
2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
(1) \$	(2) \$	(3) \$	
b Enter the corporation's share of:		(1) Additional 5% tax (not more than \$11,750)	\$
		(2) Additional 3% tax (not more than \$100,000)	\$
3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) <input type="checkbox"/>		3	528,786
4 Alternative minimum tax (attach Form 4626)		4	
5 Add lines 3 and 4		5	528,786
6a Foreign tax credit (attach Form 1118)		6a	
b Possessions tax credit (attach Form 5735)		6b	
c Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)		6c	
d General business credit. Check box(es) and indicate which forms are attached: <input checked="" type="checkbox"/> Form 3800 <input checked="" type="checkbox"/> Form(s) (specify) <u> </u>		6d	56,323
e Credit for prior year minimum tax (attach Form 8827)		6e	
f Qualified zone academy bond credit (attach Form 8860)		6f	
7 Total credits. Add lines 6a through 6f		7	56,323
8 Subtract line 7 from line 5		8	472,463
9 Personal holding company tax (attach Schedule PH (Form 1120))		9	
10 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		10	
11 Total tax. Add lines 8 through 10. Enter here and on page 1, line 31		11	472,463

Schedule K Other Information (see page 19 of instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <u> </u>	Yes	No	7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned <u> </u> and (b) Owner's country <u> </u>	Yes	No
2 See page 21 of the instructions and enter the: a Business activity code no. <u> 112900</u> b Business activity <u> HORSES</u> c Product or service <u> BREEDING</u>			c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached <u> </u>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation <u> </u>			9 Enter the amount of tax-exempt interest received or accrued during the tax year <u> </u> \$		
5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned <u> </u>			10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) <u> </u>		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.			11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
			12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <u> </u> \$		
			13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <u> </u> \$		

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				8,487,344
2a	Trade notes and accounts receivable	6,984,217		8,776,583	
b	Less allowance for bad debts	()	6,984,217	()	8,776,583
3	Inventories		90,000		898,995
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		2,543,822		3,138,597
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	22,162,029		24,753,335	
b	Less accumulated depreciation	(4,370,690)	17,791,339	(4,649,094)	20,104,241
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		10,616,600		10,616,600
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)		66,877		358,292
15	Total assets		38,092,855		52,380,652
Liabilities and Shareholders' Equity					
16	Accounts payable		1,058,499		5,206,475
17	Mortgages, notes, bonds payable in less than 1 year		426,000		826,000
18	Other current liabilities (attach schedule)		177,653		478,453
19	Loans from shareholders		25,000		70,000
20	Mortgages, notes, bonds payable in 1 year or more		1,000,000		3,486,545
21	Other liabilities (attach schedule)		9,520		233,299
22	Capital stock: a Preferred stock				
	b Common stock	5,985,000	5,985,000	5,985,000	5,985,000
23	Additional paid-in capital		12,715,000		12,715,000
24	Retained earnings-Appropriated (attach schedule)				
25	Retained earnings-Unappropriated		17,221,183		23,904,880
26	Adjustments to shareholder's equity (attach schedule)				
27	Less cost of treasury stock		(525,000)		(525,000)
28	Total liabilities and stockholders' equity		38,092,855		52,380,652

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)	
1	Net income (loss) per books 1,127,067
2	Federal income tax per books 472,463
3	Excess of capital losses over capital gains
4	Income subject to tax not recorded on books this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):
a	Depreciation \$
b	Charitable contributions \$
c	Travel and entertainment \$
F 5884	38,500
6	Add lines 1 through 5 1,638,030
7	Income recorded on books this year not included on this return (itemize):
	Tax-exempt interest \$ 54,776
8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$
b	Charitable contributions \$
9	Add lines 7 and 8 54,776
10	Income (page 1, line 28)-line 6 less line 9 1,583,254

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)	
1	Balance at beginning of year 17,221,183
2	Net income (loss) per books 1,127,067
3	Other increases (itemize):
PRIOR ADJUST	5,556,630
	5,556,630
4	Add lines 1, 2, and 3 23,904,880
5	Distributions: a Cash
	b Stock
	c Property
6	Other decreases (itemize):
7	Add lines 5 and 6
8	Balance at end of year (line 4 less line 7) 23,904,880

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2004

Attachment
Sequence No. 52

Name(s) shown on return

Identifying number

HELPING HORSES, INC.

40-5555555

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/>			
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b Pre-1936 buildings	\$ x 10% (.10)	1b	
c Certified historic structures	\$ x 20% (.20)	1c	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
d (1) Enter the date on which the 24- or 60-month measuring period begins and ends			
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$			
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$			
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		1e	
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	\$ x 10% (.10)	2	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions)	\$ x 10% (.10)	3	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives		4	17,823
5 Current year credit. Add lines 1b through 4		5	17,823

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits:			
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 43 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return ▶ Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 		6	
7 Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule		7	
<ul style="list-style-type: none"> Individuals: Form 6251, line 35 Corporations: Form 4626, line 14 Estates and trusts: Form 1041, Schedule I, line 56 			
8 Add lines 6 and 7		8	
9a Foreign tax credit	9a		
b Credits from Form 1040, lines 46 through 49, and 51 through 53	9b		
c Possessions tax credit (Form 5735, line 17 or 27)	9c		
d Credit for fuel from a nonconventional source	9d		
e Qualified electric vehicle credit (Form 8834, line 20)	9e		
f Add lines 9a through 9e	9f		
10 Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 . . .	10		
11 Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0- . . .	11		
12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) . . .	12		
13 Tentative minimum tax (see instructions)	13		
14 Enter the greater of line 12 or line 13	14		
15 Subtract line 14 from line 10. If zero or less, enter -0-	15		
16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions	16		

General Business Credit

▶ See instructions on pages 3 and 4.

▶ Attach to your tax return.

OMB No. 1545-0895

2004Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

HELPING HORSES, INC.**40-5555555****Part I Current Year Credit**

1 a	Current year investment credit (Form 3468)	1a	17,823
b	Current year work opportunity credit (Form 5884)	1b	38,500
c	Current year welfare-to-work credit (Form 8861)	1c	
d	Current year credit for alcohol used as fuel (Form 6478)	1d	
e	Current year credit for increasing research activities (Form 6765)	1e	
f	Current year low-income housing credit (Form 8586)	1f	
g	Current year enhanced oil recovery credit (Form 8830)	1g	
h	Current year disabled access credit (Form 8826)	1h	
i	Current year renewable electricity production credit (Form 8835)	1i	
j	Current year Indian employment credit (Form 8845)	1j	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	
l	Current year orphan drug credit (Form 8820)	1l	
m	Current year new markets credit (Form 8874)	1m	
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n	
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o	
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p	
q	Current year trans-Alaska pipeline liability fund credit (see instructions)	1q	
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r	
2	Current year credit. Add lines 1a through 1r	2	56,323
3	Passive activity credits included on line 2 (see instructions)	3	
4	Subtract line 3 from line 2	4	56,323
5	Passive activity credits allowed for 2004 (see instructions)	5	
6	Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	
7	Carryback of general business credit from 2005 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	56,323

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9	528,786
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 43 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			
10	Alternative minimum tax (see instructions)	10	
11	Add lines 9 and 10	11	528,786
12 a	Foreign tax credit	12a	
b	Credits from Form 1040, lines 46 through 49, and 51 through 53	12b	
c	Possessions tax credit (Form 5735, line 17 or 27)	12c	
d	Credit for fuel from a nonconventional source	12d	
e	Qualified electric vehicle credit (Form 8834, line 20)	12e	
f	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	528,786
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	528,786
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	125,947
16	Tentative minimum tax (see instructions)	16	
17	Enter the greater of line 15 or line 16	17	125,947
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	402,839
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19	56,323

For Paperwork Reduction Act Notice, see instructions.

EEA

Form **3800** (2004)

Work Opportunity Credit

▶ Attach to your tax return.

2004

Attachment
Sequence No. 77

Name(s) shown on return

HELPING HORSES, INC.

Identifying number

40-5555555

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:												
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ x 25% (.25)	1a											
b	Worked for you at least 400 hours \$ <u>96,250</u> x 40% (.40)	1b	38,500										
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	38,500										
3	<table border="1"> <thead> <tr> <th>If you are a -</th> <th>Then enter the total of the current year credits from -</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code G, H, or J . . .</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or J . . .</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table>	If you are a -	Then enter the total of the current year credits from -	a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or J . . .	b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or J . . .	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative	3	
If you are a -	Then enter the total of the current year credits from -												
a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or J . . .												
b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or J . . .												
c Beneficiary	Schedule K-1 (Form 1041), line 14												
d Patron	Written statement from cooperative												
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4	38,500										

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43	}	5
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35	}	6
•	Corporations. Enter the amount from Form 4626, line 14		
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	8b	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	
d	Credits for fuel from a nonconventional source	8d	
e	Qualified electric vehicle credit (Form 8834, line 20)	8e	
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 . . .	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

For Paperwork Reduction Act Notice, see page 3.

EEA

Form 5884 (2004)

Form 355 Business or Manufacturing Corporation Excise Return **2004**

Ovals must be filled in completely. Example: If filing a calendar year return, fill in oval All others, enter appropriate dates below:

Tax year beginning (month–day–year)

Tax year ending (month–day–year)

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

A horizontal number line with 20 equally spaced tick marks. The line is black, and the tick marks are also black. There are no numbers or labels on the line.

CITY/TOWN/POST OFFICE

STATE ZIP + 4

A horizontal number line is shown with vertical tick marks at every integer from 0 to 10. The number 1 is circled, and the number 9 is underlined.

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

A horizontal number line with 15 evenly spaced tick marks. The line is black, and the tick marks are also black. There are no numbers or labels on the line.

CITY/TOWN/POST OFFICE

STATE ZIP + 4

- 1** Is the corporation incorporated within Massachusetts? ► ☐ Yes ☐ No

2 Type of corporation (select one, if applicable; enclose Form F-2) ► ☐ Section 38 manufacturer ☐ Mutual fund service

3 Type of corporation (select one, if applicable) ► ☐ R&D ☐ Classified manufacturing ☐ RIC

4 Is the corporation participating in the filing of a U.S. consolidated return? ► ☐ Yes ☐ No

5 Is the corporation filing a Massachusetts combined return? (see instructions) ... ► ☐ Yes ☐ No

6 Does the corporation have a new Massachusetts address? ☐ Yes ☐ No

7 Is the corporation an insurance mutual fund holding corporation? ► ☐ Yes ☐ No

8 Is the corporation requesting alternative apportionment (enclose Form AA-1)? ► ☐ Yes ☐ No

9 Is this a final Massachusetts return? ► ☐ Yes ☐ No

10 Principal business code (from U.S. return) ► 10

--	--	--	--	--	--

11 FID of parent corporation, if filing a consolidated federal return. ► 11

--	--	--	--	--	--

12 Average number of employees in Massachusetts 12

--	--	--	--	--	--

13 Average number of employees worldwide 13

--	--	--	--	--	--

14 Date of charter in Massachusetts or first date of business in Massachusetts (see instructions) 14

--	--	--	--	--	--	--	--	--	--

15 Last year audited by IRS. ► 15

--	--	--	--	--	--

16 Have adjustments been reported to Massachusetts? ☐ Yes ☐ No

17 Is the corporation deducting intangible or interest expenses paid to a related entity? ► ☐ Yes ☐ No

An exact copy of U.S. Forms 1120 or 1120-A, including all applicable schedules and forms and any other documentation required to substantiate entries made on this return, must be made available to the Department of Revenue upon request. See instructions.

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of appropriate officer (see instructions)	Date / /	Print paid preparer's name	Preparer's SSN or PTIN			-		-		
Title		Paid preparer's phone ()	Paid preparer's EIN			-		-		
Are you signing as an authorized delegate of the appropriate corporate officer? <input type="radio"/> Yes (enclose Form M-2848)		Paid preparer's signature	Date / /	<input type="checkbox"/> Fill in if self-employed						

Mail to: Massachusetts Department of Revenue, PO Box 7005, Boston, MA 02204.

BE SURE TO COMPLETE ALL EIGHT PAGES OF FORM 355. USE WHOLE DOLLAR METHOD.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A Balance Sheet**2004**

Assets		A. Original cost	B. Accumulated depreciation and amortization	C. Net book value
1	Capital assets in Massachusetts:			
a.	Buildings ▶ 1a			
b.	Land ▶ 1b			
c.	Motor vehicles and trailers ▶ 1c			
d.	Machinery taxed locally ▶ 1d			
e.	Machinery not taxed locally ▶ 1e			
f.	Equipment ▶ 1f			
g.	Fixtures ▶ 1g			
h.	Leasehold improvements taxed locally ▶ 1h			
i.	Leasehold improvements not taxed locally ▶ 1i			
j.	Other fixed depreciable assets ▶ 1j			
k.	Construction in progress ▶ 1k			
l.	Total capital assets in Massachusetts ▶ 1l			
2	Inventories in Massachusetts:			
a.	General merchandise ▶ 2a			
b.	Exempt goods ▶ 2b			
3	Supplies and other non-depreciable assets in Massachusetts ▶ 3			
4	Total tangible assets in Massachusetts ▶ 4			
5	Capital assets outside of Massachusetts:			
a.	Buildings and other depreciable assets ▶ 5a			
b.	Land ▶ 5b			
6	Leaseholds/leasehold improvements outside Massachusetts ▶ 6			
7	Total capital assets outside Massachusetts ▶ 7			

BE SURE TO CONTINUE SCHEDULE A ON OTHER SIDE.



8	Inventories outside Massachusetts	8							
9	Supplies and other non-depreciable assets outside Massachusetts	9							
10	Total tangible assets outside of Massachusetts	10							
11	Total tangible assets. Add lines 4 and 10. ►	11							
12	Investments (capital stock investments and equity contributions only):								
	a. Investments in subsidiary corporations at least 80% owned (enclose Schedule A-1) ►	12a							
	b. Other investments. ►	12b							
13	Notes receivable	13							
14	Accounts receivable	14							
15	Intercompany receivables (enclose Schedule A-2)	15							
16	Cash	16							
17	Other assets	17							
18	Total assets	18							
Liabilities and Capital									
19	Mortgages on:								
	a. Massachusetts tangible property taxed locally	19a							
	b. Other tangible assets	19b							
20	Bonds and other funded debt	20							
21	Accounts payable	21							
22	Intercompany payables (enclose Schedule A-3) ►	22							
23	Notes payable	23							
24	Miscellaneous current liabilities	24							
25	Miscellaneous accrued liabilities	25							
26	Total liabilities	26							
27	Total capital stock issued	27							
28	Paid-in or capital surplus	28							
29	Retained earnings and surplus reserves	29							
30	Undistributed S corporation net income	30							
31	Total capital. Add lines 27 through 30	31							
32	Treasury stock	32							
33	Total liabilities and capital	33							

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule B. Tangible or Intangible Property Corporation Classification

2004

Enter all values as net book values from Schedule A, col. c.

1	Total Massachusetts tangible property (from Schedule A, line 4)	1							
2	Massachusetts real estate (from Schedule A, lines 1a and 1b)	2							
3	Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	3							
4	Massachusetts machinery taxed locally. Manufacturing corporations enter "0" (from Schedule A, line 1d)	4							
5	Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	5							
6	Massachusetts tangible property taxed locally. Add lines 2 through 5	6							
7	Massachusetts tangible property not taxed locally. Subtract line 6 from line 1	7							
8	Total assets (from Schedule A, line 18)	8							
9	Massachusetts tangible property taxed locally (from line 6 above)	9							
10	Total assets not taxed locally. Subtract line 9 from line 8	10							
11	Investments in subsidiaries at least 80% owned. See instructions	11							
12	Assets subject to allocation. Subtract line 11 from line 10	12							
13	Income apportionment percentage (from Schedule F, line 5)	13							
14	Allocated assets. Multiply line 12 by line 13	14							
15	Tangible property percentage. Divide line 7 by line 14	15							

Schedule C Tangible Property Corporation

Complete only if Schedule B, line 15 is 10% or more. Enter all values as net book values from Schedule A, col. c.

1 2	Total Massachusetts tangible property (from Schedule A, line 4)	1	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	Exempt Massachusetts tangible property:						
	a. Massachusetts real estate (from Schedule A, lines 1a and 1b)	2a	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	b. Massachusetts motor vehicles and trailers (from Schedule A, line 1c)	2b	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	c. Massachusetts machinery taxed locally (from Schedule A, line 1d). Manufacturing corporations enter "0"	2c	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	d. Massachusetts leasehold improvements taxed locally (from Schedule A, line 1h)	2d	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	e. Exempt goods (from Schedule A, line 2b)	2e	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	f. Certified Massachusetts industrial waste/air treatment facilities	2f	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
g. Certified Massachusetts solar or wind power deduction	2g	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	
3 4	Total exempt Massachusetts tangible property. Add lines 2a through 2g	3	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
	Taxable Massachusetts tangible property. Subtract line 3 from line 1. Do not enter less than "0." Enter result in line 1 of the Excise Calculation on page 2, and enter "0" in line 2 of the Excise Calculation.	4	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>



2004

Complete only if Schedule B, line 15 is less than 10%. Enter all values as net book values from Schedule A, col. c.	
1	Total assets (from Schedule A, line 18) 1
2	Total liabilities (from Schedule A, line 26). 2
3	Massachusetts tangible property taxed locally (from Schedule B, line 6) 3
4	Mortgages on Massachusetts tangible property taxed locally (from Schedule A, line 19a) 4
5	Subtract line 4 from line 3 5
6	Investments in subsidiaries at least 80% owned (from Schedule A, lines 12a). 6
7	Deductions from total assets. Add lines 2, 5 and 6. 7
8	Allocable net worth. Subtract line 7 from line 1. Do not enter less than "0" 8
9	Income apportionment percentage (from Schedule F, line 5) 9
10	Taxable net worth. Multiply line 8 by line 9. Enter result in line 2 of the Excise Calculation on page 2, and enter "0" in line 1 of the Excise Calculation 10

Schedule E-1 Dividends Deduction

1	Total dividends (from U.S. Form 1120, Schedule C, line 19)	1							
2	Dividends from Massachusetts corporate trusts	2							
3	Dividends from non-wholly-owned DISCs	3							
4	Dividends, if less than 15% of voting stock owned	4							
5	Total taxable dividends. Add lines 2 through 4	5							
6	Dividends eligible for deduction. Subtract line 5 from line 1	6							
7	Dividends deduction. Multiply line 6 by .95	7							



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E Taxable Income**2004**

▼ If showing a loss, mark an X in box at left

1	Gross receipts or sales (from U.S. Form 1120, line 1c; or U.S. Form 1120-A, line 2c)	▶ 1							
2	Gross profit (from U.S. Form 1120, line 3; or U.S. Form 1120-A, line 3)	▶ 2	X						
3	Other deductions (from U.S. Form 1120, line 26; or U.S. Form 1120-A, line 22)	▶ 3							
4	Net income (from U.S. Form 1120, line 28; or U.S. Form 1120-A, line 24)	▶ 4	X						
5	Allowable U.S. wage credit. See instructions	▶ 5							
6	Subtract line 5 from line 4	6	X						
7	State and municipal bond interest not included in U.S. net income	▶ 7							
8	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	▶ 8							
9	Section 168(k) "bonus" depreciation adjustment. See instructions	▶ 9	X						
10	Section 31I and 31K intangible expense add back adjustment. See instructions	▶ 10							
11	Section 31J and 31K interest expense add back adjustment. See instructions	▶ 11							
12	Other adjustments, including research and development expenses. See instructions	▶ 12	X						
13	Add lines 6 through 12.	13	X						
14	Abandoned building renovation deduction	× 10 = ▶ 14							
15	Dividends deduction (from Schedule E-1, line 7)	▶ 15							
16	Exception(s) to the add back of intangible expenses (enclose Schedule ABIE)	16							
17	Exception(s) to the add back of interest expenses (enclose Schedule ABI)	17							
18	Subtract the total of lines 14 through 17 from line 13. See instructions	18	X						
19	Loss carryover (from Schedule E-2, line 8 or line 13, whichever applies)	▶ 19							
20	Income subject to apportionment. Subtract line 19 from line 18	20	X						
21	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	21							
22	Multiply line 20 by line 21.	22	X						
23	Income not subject to apportionment.	23	X						
24	Certified Massachusetts solar or wind power deduction	▶ 24							
25	Massachusetts taxable income. Subtract line 24 from the total of lines 22 and 23.	25	X						

**Schedule CD Corporate Disclosure****2004**

1	Charitable contributions (from U.S. Form 1120, line 19; or U.S. Form 1120-A, line 19)	► 1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
2	Federal research expense allowed under IRC section 174, plus research credit allowed under IRC section 41 (from U.S. Form 1120 or U.S. Form 1120-A)	► 2	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
3	Accelerated depreciation (ARCS, MARCS, etc.) allowed as a federal deduction:												
a.	Equipment.	► 3a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
b.	Rental housing	► 3b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
c.	Buildings other than rental housing	► 3c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
d.	Pollution control facilities	► 3d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
4	Depreciation included in line 3:												
a.	Equipment.	► 4a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
b.	Rental housing	► 4b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
c.	Buildings other than rental housing	► 4c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
d.	Pollution control facilities	► 4d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
5	Accelerated depreciation less standard depreciation:												
a.	Equipment. Subtract line 4a from line 3a	5a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
b.	Rental housing. Subtract line 4b from line 3b	5b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
c.	Buildings other than rental housing. Subtract line 4c from line 3c	5c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
d.	Pollution control facilities. Subtract line 4d from line 3d	5d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

DRAFT AS OF
SEPTEMBER 17, 2004
(SUBJECT TO CHANGE)



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A-1 Investments in Subsidiaries**2004**

	A. Name of subsidiary	B. Federal Identification number	C. Amount of investment	D. Accounting method Cost Equity
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Total investments			

DRAFT AS OF
SEPTEMBER 17, 2004
(SUBJECT TO CHANGE)



PRINT IN BLACK INK

Ovals must be filled in completely. Example:

Schedule RC Research Credit**2004**

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER (FID)

Attach all copies of U.S. Form 6765. See instructions.

Fill in all applicable oval(s):

- ▶ ☐ Massachusetts gross receipts are being used to compute the fixed base and average annual receipts.
- ☐ Federal gross receipts are being used to compute the fixed base and average annual receipts.
- ▶ ☐ Corporation is electing to calculate the credit separately for qualified defense-related activities. If making this election, file two schedule RCs and fill in one of the following ovals: ☐ Defense-related activities ☐ Other qualified activities

Massachusetts Basic Research Payments

- 1** Basic research payments to qualified organizations. ▶ 1
- 2** Base period amount ▶ 2
- 3** Incremental payments. Subtract line 2 from line 1. Not less than "0" 3
- 4** Tentative credit for basic research payments. Multiply line 3 by .15 4

Massachusetts Qualified Research Expenses

- 5** Wages for qualified service 5
- 6** Cost of supplies 6
- 7** Payments for computer use 7
- 8** 65% of contract expenses 8
- 9** Total qualified research expenses. Add lines 5 through 8 ▶ 9
- 10** Fixed base percentage. Not more than .16. See instructions 10
- 11** Average annual gross receipts 11
- 12** Base amount. Multiply line 11 by line 10. Not less than 50% of line 9 12
- 13** Incremental qualified research expenses. Subtract line 12 from line 9 13
- 14** Tentative research credit for qualified research expenses. Multiply line 13 by .10 ▶ 14

Research Credit Limitations

- 15** Total current tentative research credit. Add lines 4 and 14 15
- 16** Unused carryover credit (from 2003 Schedule RC, line 35). ▶ 16
- 17** Total available credits. Add lines 15 and 16 ▶ 17
- 18** Excise before credits (from 2004 Form 355, Excise Calculation, line 5, or Form 355S, Excise Calculation, line 8). If less than or equal to \$25,000, skip to line 22 18
- 19** Excise subject to 75% limitation. If line 18 is greater than \$25,000, subtract \$25,000 from line 18 19
- 20** 75% limitation. Multiply line 19 by .75 20
- 21** Excise not subject to 75% limitation. Enter \$25,000. See instructions 21
- 22** Subtotal excise. Enter line 18 or the total of lines 20 and 21, whichever applies. 22
- 23** Minimum excise limitations. See instructions. 23
- 24** Maximum allowable research credit. Subtract line 23 from line 22. 24



DRAFT AS OF
SEPTEMBER 13, 2004
(SUBJECT TO CHANGE)



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule H Investment Tax Credit and Carryovers**2004**

Type of corporation. Fill in one oval:

- ☐ Classified manufacturer ☐ Agriculture ☐ Commercial fishing
☐ Research and development (R&D). If R&D corporation, complete line 1.

1 R&D expenditures. If a foreign R&D corporation, enter only receipts assignable to Massachusetts.

- a. Total receipts 1a
- b. Receipts from R&D 1b
- c. Percent of revenues derived from R&D. Divide line 1b by line 1a 1c
- d. Amount in line 1b related to property capable of manufacturing in Massachusetts. 1d
- e. Percent of revenues derived from property capable of manufacturing in Massachusetts. Divide line 1d by line 1b 1e
- f. Describe R&D category _____

Calculation of Current-Year Investment Tax Credit**2** List all qualified depreciable property (owned or leased) located in Massachusetts. Enclose additional sheets if necessary.

Description	Date acquired	Life or recovery (in years)	Cost of purchased property or eligible leased property
a.			
b.			
c.			
d.			
e.			

- 3** Total cost of eligible properties. Add lines 2a through 2e. 3
- 4** U.S. investment tax credit taken 4
- 5** U.S. basis reduction taken, if any 5
- 6** Total U.S. investment tax credit and U.S. basis reduction. Add lines 4 and 5 6
- 7** Amount eligible for Massachusetts Investment Tax Credit (ITC). Subtract line 6 from line 3. 7
- 8** Available current-year ITC. Multiply line 7 by .03 8

Credits Used and Unused in Current Year

- 9** Total excise due for determining allowable credits (from Form 355, line 5; Form 355S, line 8; or Form 355C, Schedule E, line 29) 9
- 10** Credits available for use in current year. If line 9 is at least \$912, enter 50% of line 9. If line 9 is less than \$912, subtract \$456 and enter the result. Do not enter less than "0" 10
- 11** a. 2004 Vanpool Credit (from 2004 Schedule VP, line 4) 11a
- b. Credits used 11b
- c. Credits unused 11c
- d. Unlimited carryover 11d



12	a. 2001 ITC carryover (from 2003 Schedule H, line 13e)	▶ 12a
	b. Credits used	12b
	c. Credits unused	12c
	d. Unlimited carryover	12d
13	a. 2002 ITC carryover (from 2003 Schedule H, line 14e)	▶ 13a
	b. Credits used	13b
	c. Credits unused	13c
	d. Unlimited carryover	13d
	e. Limited carryover	13e
14	a. 2003 ITC carryover (from 2003 Schedule H, line 15e)	▶ 14a
	b. Credits used	14b
	c. Credits unused	14c
	d. Unlimited carryover	14d
	e. Limited carryover	14e
15	a. 2004 ITC (from 2004 Schedule H, line 8)	▶ 15a
	b. Credits used	15b
	c. Credits unused	15c
	d. Unlimited carryover	15d
	e. Limited carryover	15e
16	a. 1994 Economic Opportunity Area Credit (EOAC) carryover (from 2003 Schedule H, line 17e)	▶ 16a
	b. Credits used	16b
	c. Credits unused	16c
	d. Unlimited carryover	16d
17	a. 1995 EOAC carryover (from 2003 Schedule H, line 18e)	▶ 17a
	b. Credits used	17b
	c. Credits unused	17c
	d. Unlimited carryover	17d
	e. Limited carryover	17e
18	a. 1996 EOAC carryover (from 2003 Schedule H, line 19e)	▶ 18a
	b. Credits used	18b
	c. Credits unused	18c
	d. Unlimited carryover	18d
	e. Limited carryover	18e



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- 19** a. 1997 EOAC carryover (from 2003 Schedule H, line 20e) ► 19a
- b. Credits used 19b
- c. Credits unused 19c
- d. Unlimited carryover 19d
- e. Limited carryover 19e
- 20** a. 1998 EOAC carryover (from 2003 Schedule H, line 21e) ► 20a
- b. Credits used 20b
- c. Credits unused 20c
- d. Unlimited carryover 20d
- e. Limited carryover 20e
- 21** a. 1999 EOAC carryover (from 2003 Schedule H, line 22e) ► 21a
- b. Credits used 21b
- c. Credits unused 21c
- d. Unlimited carryover 21d
- e. Limited carryover 21e
- 22** a. 2000 EOAC carryover (from 2003 Schedule H, line 23e) ► 22a
- b. Credits used 22b
- c. Credits unused 22c
- d. Unlimited carryover 22d
- e. Limited carryover 22e
- 23** a. 2001 EOAC carryover (from 2003 Schedule H, line 24e) ► 23a
- b. Credits used 23b
- c. Credits unused 23c
- d. Unlimited carryover 23d
- e. Limited carryover 23e
- 24** a. 2002 EOAC carryover (from 2003 Schedule H, line 25e) ► 24a
- b. Credits used 24b
- c. Credits unused 24c
- d. Unlimited carryover 24d
- e. Limited carryover 24e

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- 25** a. 2003 EOAC carryover (from 2003 Schedule H, line 26e) ▶ 25a
- b. Credits used 25b
- c. Credits unused 25c
- d. Unlimited carryover 25d
- e. Limited carryover 25e
- 26** a. 2004 EOAC (from 2004 Schedule EOAC, line 9) ▶ 26a
- b. Credits used 26b
- c. Credits unused 26c
- d. Unlimited carryover 26d
- e. Limited carryover 26e
- 27** a. Unlimited credit carryover from prior years (from 2003 Schedule H, line 43c) ▶ 27a
- b. Credits used 27b
- c. Credits unused 27c
- d. Unlimited carryover 27d
- 28** a. Total credits available. Add row a of lines 11 through 27 28a
- b. Total credits used. Add row b of lines 11 through 27 28b
- c. Total credits unused. Add row c of lines 11 through 27 28c
- d. Total unlimited carryover. Add row d of lines 11 through 27 28d

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Carryovers to Future Years

- 29** Maximum amount of credits eligible for conversion to unlimited carryover status. Enter 50% of 2004 Schedule H, line 9 29
- 30** 2002 carryover (from 2004 Schedule H, line 13e) 30
- 31** 2003 carryover (from 2004 Schedule H, line 14e) 31
- 32** 2004 carryover (from 2004 Schedule H, line 15e) 32
- 33** 1995 carryover (from 2004 Schedule H, line 17e) 33
- 34** 1996 carryover (from 2004 Schedule H, line 18e) 34
- 35** 1997 carryover (from 2004 Schedule H, line 19e) 35
- 36** 1998 carryover (from 2004 Schedule H, line 20e) 36
- 37** 1999 carryover (from 2004 Schedule H, line 21e) 37
- 38** 2000 carryover (from 2004 Schedule H, line 22e) 38
- 39** 2001 carryover (from 2004 Schedule H, line 23e) 39
- 40** 2002 carryover (from 2004 Schedule H, line 24e) 40
- 41** 2003 carryover (from 2004 Schedule H, line 25e) 41
- 42** 2004 carryover (from 2004 Schedule H, line 26e) 42



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43 Unlimited carryover:**a.** Carryovers converted to unlimited status. Add row d of lines 11 through 26. 43a**b.** Unlimited carryovers from prior years (from 2004 Schedule H, line 27d) 43b**c.** Total unlimited credits available. Add lines 43a and 43b 43c**44** Total credits carried over. Add lines 30 through 42, plus line 43c ► 44**Reconciliation of Capital Assets in Massachusetts****45** Capital assets at beginning of year:**a.** Property with depreciable life under four years. 45a**b.** Qualifying property. 45b**c.** Land 45c**d.** Total capital assets at beginning of tax year. Add lines 45a through 45c 45d**46** Purchases and leases made during year:**a.** Property with depreciable life under four years. 46a**b.** Qualifying property. If different from line 3 of 2003 Schedule H, enclose explanation 46b**c.** Land 46c**d.** Total purchases and leases made during year. Add lines 46a through 46c 46d**47** Other acquisitions made during year:**a.** Property with depreciable life under four years. 47a**b.** Qualifying property. 47b**c.** Land 47c**d.** Total other acquisitions made during year. Add lines 47a through 47c 47d**48** Sales, exchanges and retirements made during year:**a.** Property with depreciable life under four years. 48a**b.** Qualifying property. 48b**c.** Land 48c**d.** Total sales, exchanges and retirements made during year. Add lines 48a through 48c ► 48d**49** Depreciation taken during year:**a.** Property with depreciable life under four years. 49a**b.** Qualifying property. 49b**c.** Total depreciation taken during year. Add lines 49a and 49b. 49c

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Schedule F Income Apportionment**2004**

Fill in applicable oval(s):

- ☐ Section 38 manufacturer ☐ Mutual fund service corporation reporting sales of mutual funds only
☐ Mutual fund service corporation reporting sales of non-mutual funds ☐ Other
☐ Enclosing additional copies of Schedule F for additional members of a combined group

Business Locations Outside of Massachusetts

City and state	Specify whether factory, sales office, warehouse, construction site, etc.	Accepts orders	Registered to do business in state	Files returns in state
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Apportionment Factors

- 1** Tangible property:
- a. Property owned (averaged) ☐ Massachusetts ☐ Worldwide
- b. Property rented (capitalized) ☐ Massachusetts ☐ Worldwide
- c. Total property owned and rented ☐ Massachusetts ☐ Worldwide
- d. Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total . . . 1d
- 2** Payroll:
- a. Total payroll ☐ Massachusetts ☐ Worldwide
- b. Payroll apportionment percentage. Divide (from line 2a) Massachusetts total payroll by worldwide total payroll 2b
- 3** Sales:
- a. Tangibles ☐ Massachusetts ☐ Worldwide
- b. Services (including mutual fund sales) . . . ☐ Massachusetts ☐ Worldwide
- c. Rents and royalties ☐ Massachusetts ☐ Worldwide
- d. Other ☐ Massachusetts ☐ Worldwide
- e. Total sales ☐ Massachusetts ☐ Worldwide
- f. Sales apportionment percentage. Mutual fund corporations reporting mutual fund sales, divide (from line 3b) Massachusetts mutual fund sales by total mutual fund sales. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, divide (from line 3e) Massachusetts total sales by worldwide total sales 3f
- 4** Apportionment percentage. All corporations must complete this line. Section 38 manufacturers or mutual fund service corporations reporting mutual fund sales, enter the amount from line 3f. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3f × 2) plus line 1d plus line 2b. 4
- 5** Massachusetts apportionment percentage. If the taxpayer is a Section 38 manufacturer, enter the amount from line 4 here and in Schedule E, line 22. Mutual fund service corporations for mutual fund sales, enter the amount from line 4 here and in line 22 of the Schedule E for mutual fund sales only. All other corporations including mutual fund service corporations reporting non-mutual fund sales, divide line 4 by 4, enter result here and in Schedule E, line 21 (for mutual fund service corporations, the Schedule E for non-mutual fund sales).
See instructions ☐ 5



Schedule E-2 Loss Carryover Deduction

2004

NAME OF TAXPAYER

FEDERAL IDENTIFICATION NUMBER

Part 1. General Net Operating Loss

- 1** a. 1999 taxable income (from 1999 Schedule E, line 12) 1a
- b. 1999 loss 1b
- c. 1999 new corporation NOL carryover. You must enter "0" 1c
- d. 1999 loss previously used 1d
- e. 1999 loss available. Subtract 1d from the total of lines 1b and 1c 1e
- 2** a. 2000 taxable income (from 2000 Schedule E, line 12) 2a
- b. 2000 loss 2b
- c. 2000 new corporation NOL carryover 2c
- d. 2000 loss previously used 2d
- e. 2000 loss available. Subtract 2d from the total of lines 2b and 2c 2e
- 3** a. 2001 taxable income (from 2001 Schedule E, line 12) 3a
- b. 2001 loss 3b
- c. 2001 new corporation NOL carryover 3c
- d. 2001 loss previously used 3d
- e. 2001 loss available. Subtract 3d from the total of lines 3b and 3c 3e
- 4** a. 2002 taxable income (from 2002 Schedule E, line 15) 4a
- b. 2002 loss 4b
- c. 2002 new corporation NOL carryover 4c
- d. 2002 loss previously used 4d
- e. 2002 loss available. Subtract 4d from the total of lines 4b and 4c 4e
- 5** a. 2003 taxable income (from 2003 Schedule E, line 15) 5a
- b. 2003 loss 5b
- c. 2003 new corporation NOL carryover 5c
- d. 2003 loss previously used. You must enter "0" 5d
- e. 2003 loss available. Subtract 5d from the total of lines 5b and 5c 5e
- 6** Total available loss. Add row e of lines 1 through 5 6
- 7** Net income (from 2004 Schedule E, line 13, less any amounts in 2004 Schedule E, lines 16 and 17) 7
- 8** Loss carryover deduction. Enter the amount from line 6 but not greater than the amount in line 7. Enter here and in Schedule E, line 19 8

BE SURE TO CONTINUE SCHEDULE E-2 ON OTHER SIDE.



TAXPAYER IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--	--	--

Part 2. New Corporation Net Operating Loss

Do not complete Part 2 if taking the deduction in Part 1. See instructions.

- 9** a. 2000 taxable income (from 2000 Schedule E, line 12) 9a
- b. 2000 Massachusetts loss 9b
- c. 2000 general NOL carryover 9c
- d. 2000 U.S. carryback to prior years 9d
- e. 2000 loss used 9e
- f. 2000 loss available. Subtract total of lines 9d and 9e from total of lines 9b and 9c 9f
- 10** a. 2001 taxable income (from 2001 Schedule E, line 12) 10a
- b. 2001 Massachusetts loss 10b
- c. 2001 general NOL carryover 10c
- d. 2001 U.S. carryback to prior years 10d
- e. 2001 loss used 10e
- f. 2001 loss available. Subtract total of lines 10d and 10e from total of lines 10b and 10c 10f
- 11** a. 2002 taxable income (from 2002 Schedule E, line 15) 11a
- b. 2002 Massachusetts loss 11b
- c. 2002 general NOL carryover 11c
- d. 2002 U.S. carryback to prior years 11d
- e. 2002 loss used 11e
- f. 2002 loss available. Subtract total of lines 11d and 11e from total of lines 11b and 11c 11f
- 12** a. 2003 taxable income (from 2003 Schedule E, line 15) 12a
- b. 2003 Massachusetts loss 12b
- c. 2003 general NOL carryover 12c
- d. 2003 U.S. carryback to prior years 12d
- e. 2003 loss previously used. You must enter "0" 12e
- f. 2003 loss available. Subtract total of lines 12d and 12e from total of lines 12b and 12c 12f
- 13** Loss carryover deduction. Add row f of lines 9 through 12. Enter here and in Schedule E, line 19. 13

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A-3 Intercompany Payables**2004**

	A. Name of subsidiary	B. Federal Identification number	C. Amount of payables
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	Total intercompany payables	29	

DRAFT AS OF
SEPTEMBER 17, 2004
(SUBJECT TO CHANGE)



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule A-2 Intercompany Receivables**2004**

	A. Name of subsidiary	B. Federal Identification number	C. Amount of receivables
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	Total intercompany receivables		

DRAFT AS OF
SEPTEMBER 17, 2004
(SUBJECT TO CHANGE)



2004

Massachusetts

Department of

Revenue

Schedule FEC
Full Employment Credit

Name

Federal ID or Social Security number

General Information

1 Type of business for which credit is being claimed (check only one):

- ☐ Sole proprietorship ☐ Partnership ☐ S corporation ☐ Corporate trust ☐ Financial institution
☐ Insurance company ☐ Corporation ☐ Trust ☐ Public service corporation
☐ Corporation included in a combined return (enter name and Federal ID number of principal reporting company):

☐ Other (specify):2 S Corporations only (check applicable box): (a) ☐ Corporation claiming credit (b) ☐ Shareholders claiming credit

3 Type of return this schedule is filed with:

Computation of the Full Employment Credit. Use additional paper, if necessary.

4 Name(s) of qualified employee(s) that participate in the Full Employment Program	a. Social Security number(s)	b. Date eligible	c. Number of months of eligible employment (not to exceed 12)	d. Number of months eligible (col. c) during 2003
5 Total number of months of eligible employment			5	
6 Available current-year Full Employment Credit (FEC). Multiply line 5 by \$100			6	

Taxpayers Subject to Tax Under MGL Ch. 62

7 Total tax for determining allowable credit. Form 1, line 29; Form 1-NH/PY, line 31; Form 2, line 42; Form 3F, line 24	7	
8 Total of Limited Income Credit, Credit for Taxes Paid to Other Jurisdictions, Energy Credit, Lead Paint Credit, Economic Opportunity Area Credit, Septic Credit, Low Income Housing Credit and Brownfields Credit	8	
9 Subtract line 8 from line 7. Enter result. Not less than "0"	9	
10 FEC available this year. Add line 6 and prior years unused FEC (from 2003 Schedule FEC, line 24)	10	
11 Credit allowable for use in current year. If line 9 is less than line 10, enter amount from line 9; otherwise, enter amount from line 10. Also enter in Form 1 or Form 1-NP/PY, Schedule Z, line 11; Form 2, line 43; or Form 3F, line 27	11	

Taxpayers Subject to Tax Under MGL Ch. 63

12 Total corporate excise. Form 355, Computation of Excise, line 5; Form 355S, Computation of Excise, line 8; or Form 355C, Schedule E, line 28; or Form 355SC, line 7	12	
13 Enter the amount from Schedule H, line 28, column b	13	
14 Enter the amount from either Schedule RC, line 27 or Schedule RC-A, line 30	14	
15 Enter the amount from Schedule HM, line 15	15	
16 Enter the amount of Low-Income Housing Credit	16	
17 Add lines 13 through 16. Enter result	17	
18 Subtract line 17 from line 12. Enter result	18	
19 Minimum corporate excise	19	456
20 Maximum allowable FEC. Subtract line 19 from line 18. If "0" or less, you do not qualify for a credit this year, enter "0" in line 22	20	
21 FEC available this year. Add line 6 and prior year's unused FEC (from 2003 Schedule FEC, line 24)	21	
22 Enter the smaller of line 20 or line 21 here and on the Computation of Excise	22	

Carryover to Future Years

23 Complete only if line 10 is more than line 11 or line 20 is more than line 22.

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2000	(2003 Sch. FEC, line 24)			2005
2001	(2003 Sch. FEC, line 24)			2005-2006
2002	(2003 Sch. FEC, line 24)			2005-2007
2003	(2003 Sch. FEC, line 24)			2005-2008
2004	(2004 Sch. FEC, line 6)			2005-2009
24 Totals				



Schedule EOAC Economic Opportunity Area Credit

2004

Massachusetts
Department of
Revenue

Name	Federal ID or Social Security number
------	--------------------------------------

General Information

1 Type of business for which property is being used (check only one):

- ☐ Sole proprietorship ☐ Partnership ☐ S corporation ☐ Corporate trust ☐ Financial institution
☐ Insurance company ☐ Corporation ☐ Trust ☐ Public service corporation
☐ Corporation included in a combined return (enter name and Federal Identification number of principal reporting company):

☐ Other (specify) _____

2 Type of return this schedule is filed with _____

3 Location of certified project _____

4 Date project was certified by EACC (enclose a copy of certification from EACC) _____

Computation of 5% Current Year Economic Opportunity Area Credit (EOAC)

5 Briefly, but accurately, describe purchases of qualifying property for the 5% EOAC. Complete details must be available upon request.	Date acquired	Life or recovery (years)	Cost (if not using cost, explain on separate sheet)
6 Total cost of property.			6
7 U.S. basis reduction, if any.			7
8 Total cost of property after reduction. <i>Subtract line 7 from line 6</i>			8
9 Available current-year EOAC. <i>Multiply line 8 by .05</i>			9

Taxpayers subject to taxation under MGL Ch. 63: Corporations filing Form 355, 355C, or 355S must enter this amount in Schedule H, line 26a. All other taxpayers subject to tax under MGL Ch. 63 must enter this amount on the appropriate line on their tax return.

Taxpayers subject to taxation under MGL Ch. 62 must complete lines 10 through 17.

Taxpayers Subject to Tax Under MGL Ch. 62

- 10 Total tax for determining allowable credit. Form 1, line 27; Form 1-NR/PY, line 31; Form 2, line 42, Form 3F, line 24. 10
- 11 Total of Limited Income Credit, Credit for Taxes Paid to Other Jurisdictions, Lead Paint Credit, Energy Credit, FEC, Septic Credit, Brownfields Credit and Low-Income Housing Credit, if any. 11
- 12 *Subtract line 11 from line 10. Enter result. Not less than "0".* 12
- 13 Enter 50% of line 12 here. 13
- 14 EOAC available this year. *Add line 9 and prior years unused EOAC (from 2003 Schedule EOAC, line 17, column c)*. 14
- 15 EOAC allowable for use in current year. If line 13 is greater than or equal to line 14, enter line 14. If line 13 is less than line 14 enter line 13. 15
- Enter amount from line 15 on Form 1, Schedule Z; Form 1-NR/PY, Schedule Z; Form 2, line 43; or Form 3F, line 26.

Carryover to Future Years

16 Maximum amount of credits for conversion to ten-year carryover status:

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available <i>Subtract col. b from col. a</i>	
			Amount	For
1995	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005
1996	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2006
1997	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2007
1998	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2008
1999	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2009
2000	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2010
2001	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2011
2002	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2012
2003	(2003 Sch. EOAC, line 16, col. c) _____	_____	_____	2005–2013
2004	(2004 Sch. EOAC, line 9) _____	_____	_____	2005–2014
17 Totals	_____	_____	_____	